

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO**

<b>UNITED STATES OF AMERICA,</b>	)	<b>CASE NO. 1:09CR172</b>
	)	
<b>PLAINTIFF,</b>	)	<b>JUDGE PETER C. ECONOMUS</b>
	)	
<b>V.</b>	)	
	)	
<b>ARTHUR GALLO,</b>	)	<b>ORDER</b>
	)	
<b>DEFENDANT.</b>	)	

This matter is before the Court upon Magistrate Judge James S. Gallas' Report and Recommendation ("R&R") recommending that the Court accept Defendant Arthur Gallo's ("Defendant") plea of guilty and enter a finding of guilty against Defendant. (Dkt. # 6).

On April 8, 2009, Defendant was indicted by a United States Grand Jury. (Dkt. #1). On April 22, 2009, upon consent of the parties, this Court issued an order assigning this case to the Magistrate Judge for the purpose of receiving Defendant's guilty plea. (Dkt. # 3, 5).

On April 24, 2009, a hearing was held in which Defendant entered a plea of guilty to Counts One through Three of the Indictment, each charging one count of making and subscribing false tax returns in violation of 26 U.S.C. § 7206(1). The Magistrate Judge received Defendant's guilty plea and issued the R&R recommending

that this Court accept the plea and enter a finding of guilty. (Dkt. # 6).

Neither party objected to the Magistrate Judge's R&R in the ten days after it was issued.

On *de novo* review of the record, the Magistrate Judge's R&R is adopted. The Defendant was found to be competent to enter a plea. The Defendant understood his constitutional rights. He is aware of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds that the plea was entered knowingly, intelligently, and voluntarily. The Defendant's plea of guilty is approved.

Therefore, the Defendant is adjudged guilty of Counts One through Three in violation of 26 U.S.C. § 7206(1). The sentencing will be held on August 12, 2009, at 9:30 a.m.

**IT IS SO ORDERED.**

/s/ Peter C. Economus - May 15, 2009  
**PETER C. ECONOMUS**  
**UNITED STATES DISTRICT JUDGE**